

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

v.

SOO HYUN CHO,

Respondent.

No. MC13-5025BHS/JRC

ORDER OF REFERENCE AND
DIRECTING RESPONDENT TO
SHOW CAUSE

Upon the Petition of the United States Attorney for the above-named district, and the Exhibits attached thereto, including the declaration of investigating Revenue Officer Kitrina Adams, it is hereby ORDERED THAT:

1. The Petition herein is referred to United States Magistrate Judge J. Richard Creatura pursuant to 28 U.S.C. § 636(b)(1). The Magistrate Judge shall review all pleadings, shall determine whether a hearing is required, shall schedule and preside over such hearing, and shall take such other actions as he/she deems necessary to accomplish the purposes of the Order. The Magistrate Judge shall thereafter submit his/her proposed Order, proposed Findings of Fact and Conclusions of Law, or such other

ORDER OF REFERENCE AND DIRECTING
RESPONDENT TO SHOW CAUSE - 1

UNITED STATES ATTORNEY
700 STEWART STREET, SUITE 5220
SEATTLE, WASHINGTON 98101
(206) 553-7970

1 documents as he/she deems appropriate. The originals thereof shall be filed with the Clerk,
2 and copies provided to all parties.

3 2. A copy of this Order, together with the Petition and Exhibits thereto, shall be
4 personally served upon the respondent (or left with a person of suitable age and discretion at
5 the respondent's residence) within three (3) weeks of the date of this Order. Within fourteen
6 (14) days thereafter, the petitioner shall file proof of service, or shall seek additional time to
7 make such service. If the petitioner fails to comply with this paragraph, this action shall be
8 subject to dismissal forthwith.

9 3. The respondent may file with the Court, not later than two (2) weeks after
10 service of this Order upon him, a statement detailing any objections to enforcement of the
11 Internal Revenue Service summonses. When factual issues are raised, the statement shall be
12 accompanied by an affidavit, giving the facts on which the objections are based. A copy of
13 this statement and/or affidavit shall be served on the United States Attorney.

14 4. If the Magistrate Judge finds from the statement of objections and any
15 accompanying affidavit that there are no questions of material fact and that the petitioner is
16 entitled to enforcement of the summonses as a matter of law, he/she shall recommend entry
17 of an Order Enforcing Summonses without scheduling a hearing. If the statement of
18 objections and any affidavit are sufficient to raise the possibility of a valid defense to the
19 summonses, the Magistrate Judge shall schedule a hearing to consider the objections.

20 5. Failure to file a timely statement of objections will result in enforcement of the
21 summons without any further pleadings. Only those defenses asserted in the statement of
22 objections will be considered.
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1 6. The Clerk shall forward copies of the Order to the above-named Magistrate
2 Judge and the United States Attorney.

3 DATED this 24th day of July, 2013.

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BENJAMIN H. SETTLE
United States District Judge

Presented by:

/s/ Christina N. Dimock

CHRISTINA N. DIMOCK, WSBA #40159
Assistant United States Attorney